

EXHIBIT B

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Via Federal Express

September 15, 2017

Matthew Furman
General Counsel
Willis Towers Watson Plc
51 Lime Street
London, EC3M 7DQ
United Kingdom

Michael Burwell
2951 Chestnut Run Drive
Bloomfield Hills, MI 48302

Andrew M. Wasserman
Senior Vice President and General Counsel
Willis North America Inc.
One World Financial Center
200 Liberty Street, 7th Floor
New York, NY 10281-1003

Re: Michael Burwell

Dear Mr. Furman, Mr. Wasserman and Mr. Burwell:

Our law firm represents Aon plc. We understand that Willis intends to employ Michael Burwell as CFO for Willis Towers Watson Plc beginning October 1, 2017.

As you are no doubt aware, Mr. Burwell served as a lead partner for PricewaterhouseCoopers on a highly sensitive consulting project for Aon. This work continued through this summer until the point when Mr. Burwell announced he was accepting a position at Willis. Through this engagement, Mr. Burwell received full access to extensive Aon trade secrets and confidential information. For example, Mr. Burwell received confidential and proprietary information regarding Aon's overall financial model, including financial targets, business results, and detailed projections related to extensive, company-wide restructuring initiatives. This included detailed information about planned changes to Aon's business models, as well as details about certain cost savings initiatives. Mr. Burwell also received trade secrets and confidential information regarding Aon's business acquisition pipeline, real estate strategy, outsourcing

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plans, IT savings initiatives, and communications strategy, among other topics. Such information is of the nature that it would place Aon at a competitive disadvantage if Mr. Burwell armed with this information were able to serve as CFO at Willis, Aon's direct competitor.

We ask that Willis contact us about this matter as soon as possible. Among other things, Mr. Burwell's employment with Willis inevitably would result in the misappropriation of Aon's trade secrets. In addition, Mr. Burwell's employment with Willis is a violation of his ethical obligations as a state-licensed Certified Public Accountant. Indeed, the applicable ethical guidelines prohibit conflicts of interest like this one.

If we do not reach a suitable resolution of this matter before October 1, 2017, we will commence a lawsuit asserting misappropriation of trade secrets, among other claims. We will seek monetary damages and injunctive relief.

We also request that you immediately return any Aon information in your possession. And as this letter provides notice of a potential legal dispute, please immediately take all steps necessary to preserve any and all documentation related to Mr. Burwell's work for Aon or Willis' consideration and hiring of Mr. Burwell, as well as all other materials that might be relevant to this dispute.

Please call me regarding this matter as soon as possible.

Very truly yours,



Jonathan C. Bunge

cc: Steven Catlett, Aon
Michael Carlinsky, Quinn Emanuel Urquhart & Sullivan, LLP